



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 189 Dispur, Saturday, 9th May, 2020, 19th Vaisakha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

EXCISE DEPARTMENT

## NOTIFICATION

The 9th May, 2020

**No.Ex.250/2019/47.** In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act No. XIV of 2000) the Governor of Assam is pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the principal Rules, namely: -

### **Short title**

### **and Commencement**

1. (1) These rules may be called the Assam Excise (Amendment) Rules, 2020.

(2) They shall come into force on the date of their publication in the Official Gazette.

(3) The holders of the IMFL wholesale licences shall pay the arrear ad-valorem levy and VAT arising out of the introduction of new slab and ad-valorem levy structure in view of this Notification on the closing stock held by them as on 8<sup>th</sup> May, 2020 before removing such stock from the warehouse.

### **Amendment of rule 19**

2. In the principal Rules, in rule 19(a), in sub- rule I, for the existing provisions, the following shall be substituted, namely:-

**“I. Prescribed *Ad-valorem* levy on different brands of India Made Foreign Liquor for civil consumption:**

**1. BEER  
INCLUDING  
DRAUGHT  
BEER**

- (a) Containing alcohol up to 5% v/v **0.90** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.  
The *Ad-valorem* levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs. 50.00 per BL.
- (b) Containing alcohol above 5%. Cost price range from 0 to above per case of 12 bottles of 650 ml size or equivalent quantity or 7.8 BL. **1.12** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.

**2. India Made Spirit**

Contained in and India made rectified spirit for the manufacture of Brandy, Whisky, Gin, Rum, Liquor cordials and other similar potable alcoholic preparation

- (a) **GENERAL BRAND** **1.32** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **120** per bottle of 750 ml or equivalent quantity.  
For MRP less than Rs. 261 per bottle of 750 ml, Rs. 131 per bottle of 375 ml and Rs. 66 per bottle of 180 ml size.
- (b) **REGULAR BRAND** **1.25** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **128** per bottle of 750 ml or equivalent quantity.  
For MRP equal to or more than Rs. 261 per bottle of 750 ml, Rs. 131 per bottle of 375 ml and Rs. 66 per bottle of 180 ml size but less than Rs. 291 per bottle of 750 ml, Rs. 146 per bottle of 375 ml and Rs. 76 per bottle of 180 ml size.

**(c) LUXURY BRAND**

For MRP equal to or more than Rs. 291 per bottle of 750 ml, Rs 146 per bottle of 375 ml and Rs 76 per bottle of 180 ml size but less than Rs. 391 per bottle of 750 ml, Rs. 201 per bottle of 375 ml and Rs. 101 per bottle of 180 ml size.

**1.13** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **155** per bottle of 750 ml or equivalent quantity.

**(d) PREMIUM BRAND**

For MRP equal to or more than Rs.391 per bottle of 750 ml, Rs. 201 per bottle of 375 ml and Rs. 101 per bottle of 180 ml size but less than Rs. 1001 per bottle of 750 ml, Rs.501 per bottle of 375 ml and Rs. 251 per bottle of 180 ml size.

**0.95** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **239** per bottle of 750 ml or equivalent quantity.

**(e) CLASSIC PREMIUM BRAND**

For MRP equal to or more than Rs. 1001 per bottle of 750 ml, Rs. 501 per bottle of 375 ml and Rs. 251 per bottle of 180 ml size.

**0.82** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **575** per bottle of 750 ml or equivalent quantity.

**(f) CHEAP BRAND**

Containing alcohol 50° UP.

**0.96** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **49** per bottle of 750 ml or equivalent quantity.

**(g) Ready to drink  
alcoholic Beverages**

**0.50** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. 13.25 per bottle of 275 ml or equivalent quantity.

**WINE**

**0.16** times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. **43.50** per bottle of 750 ml or equivalent quantity.”

**Amendment of rule 23** 3. In the principal rules, for rule 23, the following shall be substituted, namely:-

**“23. Procedure regarding transport of Overseas Foreign Liquor from customs warehouse to wholesale vendor:** If a licence holder for wholesale of India made foreign liquor wants to obtain Overseas Foreign Liquor from customs wholesale premises, he may be granted a transport pass in Form-1 of Miscellaneous series (General) on prepayment of ad-valorem levy and surcharge where applicable at the following rates: -

<b>Sl.No.</b>	<b>Kind of BIO Product</b>	<b>Ad-valorem levy</b>
<b>1</b>	Overseas Beer up to 5% alcohol per case of 7.8 BL	30% on Cost price subject to a minimum of Rs. 1000.00 per case.
<b>2</b>	Overseas Beer above 5% alcohol per case of 7.8 BL	30% on Cost price subject to a minimum of Rs. 1500.00 per case.
<b>3</b>	Overseas Foreign Liquor	60% on Cost price subject to a minimum of Rs. 16000.00 per case.
<b>4</b>	Overseas Wine up to 42% proof spirit	90% on Cost price subject to a minimum of Rs. 6000.00 per case.
<b>5</b>	Overseas Wine above 42% proof spirit	50% on Cost price subject to a minimum of Rs. 18000.00 per case.”

**AVINASH JOSHI,**

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